

• The usufruct may be in effect until Helen's death when the estate will be settled and the property will be passed on per act of law or the directions in the estate.

Question

Are these principles recognised in many countries?

• Usufruct is only recognized in a few jurisdictions in North America, such as Louisiana. • In most countries not having full ownership (pleine propriété) of a property, i.e. being both the **Nue-propriété**r and **usufructuary**, is often a problem.

 Surprisingly, the Civil Code recognises considerably more possibilities for those who hold the right of use and enjoyment of the property than for those who are its legal owners.

Summary

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• CARF incorrectly treats the usufruct and Nue-propriété as equals. This is not the case in

 My guess the OECD went by the principle of "just shoot them all dead, god will sort them out later". 



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